



Application No. 10/742,892

Confirmation No. 7096

Inventor: LAYFIELD, Jack et al

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Title: MODULAR PREFABRICATED SPA

Examiner: PHILLIPS, Charles E.

Group Art Unit: 3751

Docket: 039209-0002US

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Commissioner of Patents and Trademarks
Washington, D.C. 20231

RESPONSE/AMENDMENT AFTER ALLOWANCE

Dear Sir:

This communication is filed in response to the Notice of Allowability mailed July 11, 2006 as Paper No. / Mail Date 20060705.

Please amend the subject patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.